



**THE ATTORNEY GENERAL
OF TEXAS**

**JIM MATTOX
ATTORNEY GENERAL**

October 7, 1988

Honorable Ricardo Marti-Fluxa
Consul General of Spain
2411 Fountain View, Suite 130
Houston, Texas 77057

LO-88-115

Dear Mr. Marti-Fluxa:

You ask whether a house in Houston that is owned by the Spanish government and used as the residence of the Consul General is subject to state and local property taxes.

Article 32 of the Vienna Convention on Consular Relations (April 24, 1963) provides:

Consular premises and the residence of the career head of consular post of which the sending State or any person acting on its behalf is the owner or lessee shall be exempt from all national, regional or municipal dues and taxes whatsoever, other than such as represent payment for specific services rendered.

21 U.S.T. 77, 98.

Section 11.12 of the Texas Tax Code exempts from taxation "[p]roperty exempt from ad valorem taxation under federal law." A treaty to which the United States is a party constitutes federal law. See United States v. Reid, 73 F.2d 153 (9th Cir. 1934), cert. denied, 299 U.S. 544 (1936). Therefore, a house owned by the Spanish government and used as the residence of its consul general would not be subject to state and local property taxes.

Very truly yours,

A handwritten signature in cursive script that reads "Sarah Woelk".

Sarah Woelk, Chief
Letter Opinion Section
Opinion Committee

SW/bc

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